

RESULTS OF THE 2021 LOCAL ELECTIONS

BOND AND TAX MEASURES APPEARING ON THE 2021 LOCAL BALLOTS



RESULTS OF THE 2021 LOCAL ELECTIONS

BOND AND TAX MEASURES APPEARING ON THE 2021 LOCAL BALLOTS

CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION

The California Debt and Investment Advisory Commission (CDIAC) provides information, education, and technical assistance on debt issuance and public fund investments to local public agencies and other public finance professionals. CDIAC was created to serve as the state's clearinghouse for public debt issuance information and to assist state and local agencies with the monitoring, issuance, and management of public debt.

COMMISSION MEMBERS

FIONA MA, CPA
California State Treasurer and Chair

GAVIN NEWSOM
Governor

BETTY T. YEE
State Controller

SABRINA CERVANTES
Assemblymember

COTTIE PETRIE-NORRIS
Assemblymember

STEVEN BRADFORD
Senator

PATRICIA BATES
Senator

SANDIE ARNOTT
Treasurer-Tax Collector
County of San Mateo

LAKSHMI KOMMI
Director of Debt Management
City of San Diego

EXECUTIVE DIRECTOR
ROBERT BERRY

Additional information concerning this report or CDIAC programs may be obtained by contacting CDIAC directly via phone (916) 653-3269, fax (916) 654-7440, e-mail (cdiac@treasurer.ca.gov) or by visiting CDIAC's website: www.treasurer.ca.gov/cdiac.

All rights reserved. No part of the *Results of the 2021 Local Elections: Bond and Tax Measures Appearing on the 2021 Local Ballots* may be reproduced without written credit given to CDIAC. Permission to reprint with written credit given to CDIAC is hereby granted.

CONTENTS

INTRODUCTION.....	1
2021 LOCAL ELECTION RESULTS.....	2
Summary.....	2
General Obligation Bond Measures.....	3
Tax Measures.....	3
Results by Region.....	4
COMPARISON OF THE 2019 AND 2021 LOCAL ELECTIONS.....	6
SUMMARY.....	8
FIGURES	
Figure 1 Measure Type and Threshold.....	1
Figure 2 Summary of Results for Fiscal Measures by Type, Results of the 2021 Local Elections.....	2
Figure 3 Tax Measures, Results of the 2021 Local Elections.....	3
Figure 4 Tax Measures by Purpose, Results of the 2021 Local Elections.....	4
Figure 5 Counties Included in Region.....	4
Figure 6 Election Results by Region, Results of the 2021 Local Elections.....	5
Figure 7 Election Results by Vote Requirement, 2021 Local Elections.....	7
Figure 8 Election Results by Type of Measure, 2021 Local Elections.....	7
Figure 9 Local Election Results by Region, 2021 Local Elections.....	8
Figure 10 Election Results by Purpose, 2021 Local Elections.....	8

APPENDICES

Appendix A Summary of Local Government Tax Measures, by County,
2021 Local Elections9

Appendix B Summary of Local Government Tax Measures, by Region,
2021 Local Elections15

Appendix C Summary of Local Government Tax Measures, by Type of Tax/Debt,
2021 Local Elections21

Appendix D Summary of Local Government Tax Measures, by Purpose,
2021 Local Elections27

ACKNOWLEDGEMENT

Jean Shih of the Research and Policy Analysis Unit compiled the data and prepared the analysis. Vivian Gerlach and Angelica Hernandez reviewed and edited the report.

INTRODUCTION

Constitutional and statutory provisions require voters to authorize general obligation (GO) bonds issued by state and local governments. For bonds issued by the state, the authorization must be made through a statewide election. Local bonds must be approved by voters within the jurisdiction authorizing the bond. The state and local governments must also seek voter approval for levies of certain revenue exactions and taxes. For both state and local measures, the voter approval threshold depends on the type and purpose of the bond or tax (see Figure 1).

The California Debt and Investment Advisory Commission (CDIAC) publishes a statistical summary and review of bond and tax measures appearing on state and local ballots. This report, the 38th in the series, summarizes the results of local bond and tax measures considered by voters during local elections held in 2021. This report also contains appendices which summarize the measures by county, region, type of tax and purpose.

FIGURE 1
MEASURE TYPE AND THRESHOLD

BALLOT MEASURE	REQUIREMENT FOR PASSAGE
Local GO- Education (Prop. 39 limits)	55 percent
Local GO- Education (without Prop. 39 limits)	Two-thirds
Local GO- Non-Education	Two-thirds
Local Special Tax	Two-thirds
Local General Tax	Majority
State Bond and Tax	Majority

2021 LOCAL ELECTION RESULTS

SUMMARY

- *Total measures* – Voters considered 38 local fiscal measures; 37 were tax measures and one measure was a combined tax and general obligation bond measure.
- *Approved measures* – Voters approved 27 (71.1%) of the measures.
- *Passage rates* – Both general and special tax measures had passage rates above 70%; local special tax measures had the higher approval rate at 72.4%. (Figure 2)

FIGURE 2

SUMMARY OF RESULTS FOR FISCAL MEASURES BY TYPE RESULTS OF THE 2021 LOCAL ELECTIONS

FISCAL MEASURE TYPE	TOTAL NUMBER	PASSED	PASSAGE RATE
General Tax	7	5	71.4%
Special Tax	30	22	73.3%
Special Tax/GO Bond	1	0	0.0%
TOTAL	38	27	71.1%

GENERAL OBLIGATION BOND MEASURES

- There was one local general obligation bond/special tax measure considered by voters during the 2021 local elections, which was not approved.

TAX MEASURES

- *Support for tax measures* – Voters approved 71.1% of local general and special tax measures. (Figure 3)
- *Support for local general tax measures* – Local general tax measures received strong support from voters (71.4% passage rate).
- *Majority vs. two-thirds voting requirement* – All the general tax measures needed only a majority of the vote to pass. If these measures had a two-thirds voting requirement, only 28.6% (2 of the 7 measures) would have passed. In contrast, special tax measures (31), require two-thirds voter approval to pass. If these measures required a majority vote, 93.5% of the measures (29 of the 31 special tax measures) would have passed.
- *Purpose of taxes* – Most of the measures were special taxes for purposes such as capital improvements, public health and safety, and education. The general tax measures were for various general government purposes. (Figure 4)

FIGURE 3
TAX MEASURES
RESULTS OF THE 2021 LOCAL ELECTIONS

TYPE OF TAX	TOTAL NUMBER	PERCENT OF MEASURES	PASSED	PASSAGE RATE
General Tax	7	18.4%	5	71.4%
Special Tax	30	78.9%	22	73.3%
Special Tax/GO Bond	1	2.6%	0	0.0%
TOTAL	38	100.0%	27	71.1%

FIGURE 4
TAX MEASURES BY PURPOSE
RESULTS OF THE 2021 LOCAL ELECTIONS

PURPOSE	TOTAL NUMBER	PERCENT OF MEASURES	PASSED	PASSAGE RATE
General Government	7	18.4%	5	71.4%
Public Health and Safety	18	47.4%	13	72.2%
Education	10	26.3%	7	70.0%
Capital Improvements and Public Works	3	7.9%	2	66.7%
TOTAL	38	100.0%	27	71.1%

RESULTS BY REGION

The election results are divided into five regions: Bay Area, Central Valley, Los Angeles, San Diego/Inland Empire, and Other. (Figure 5)

- *Approved Measures* – Bay Area region voters were presented with the most measures (15). Voters in the San Diego/Inland Empire region were presented with the least measures (three). There was one measure that crossed multiple regions.

- *Passage Rates* – The San Diego/Inland Empire region had the highest passage for local tax measures (100%). The Los Angeles region had the lowest passage rate (40%).

Figure 6 shows the number and percentage of measures that were approved by region.

FIGURE 5
COUNTIES INCLUDED IN REGION

BAY AREA	Alameda, Contra Costa, Marin, Napa, San Francisco, San Mateo, Santa Clara, Solano, and Sonoma Counties.
CENTRAL VALLEY	Butte, Colusa, El Dorado, Fresno, Glenn, Kern, Kings, Madera, Merced, Placer, Sacramento, San Joaquin, Shasta, Sutter, Stanislaus, Tehama, Tulare, Yolo, and Yuba Counties.
LOS ANGELES	Los Angeles, Orange, and Ventura Counties.
SAN DIEGO/ INLAND EMPIRE	Imperial, San Diego, Riverside, and San Bernardino Counties.
OTHER	Alpine, Amador, Calaveras, Del Norte, Humboldt, Inyo, Lake, Lassen, Mariposa, Mendocino, Modoc, Mono, Monterey, Nevada, Plumas, San Benito, San Luis Obispo, Santa Barbara, Santa Cruz, Sierra, Siskiyou, Trinity, and Tuolumne Counties. Also includes measures that overlap multiple county boundaries.

FIGURE 6
ELECTION RESULTS BY REGION
RESULTS OF THE 2021 LOCAL ELECTIONS

REGION	TOTAL PROPOSED	PASSED	PASSAGE RATE
Bay Area	15	11	73.3%
Central Valley	5	3	60.0%
Los Angeles	5	2	40.0%
Other	8	6	75.0%
San Diego/Inland Empire	4	4	100%
Multiple*	1	1	100%
TOTAL	38	27	71.1%

COMPARISON OF THE 2019 AND 2021 LOCAL ELECTIONS

- *Comparative passage rates* – The passage rate of bond and tax measures during the 2021 local elections was lower (71.1%) than the 2019 local elections (84.6%). (Figure 7)
- *Comparative number of approved measures* – In addition to having a smaller number of measures approved in 2021 (27) when compared to 2019 (44), the 2021 Local Elections had less measures on the ballot (38) than 2019 (52). (Figure 7)
- *Type of local measures comparison* – Local special tax measures represented the greatest number of proposed measures on local ballots in both 2021 (30) and 2019 (31). Local GO bond measures appear infrequently on odd-year local ballots, with only one measure in 2019, and none in 2021, with the exception of one special tax/GO bond measure. (Figure 8)
- *Special tax measure passage rates* – The passage rate for special tax measures was lower in 2021 (73.3%) than 2019 (77.4%). (Figure 8)
- *Regional passage rates* – In the 2021 local elections, the San Diego/Inland Empire region and Multiple region had the highest passage rate (100%), but in 2019, the Bay Area region had the highest passage rate (90.5%). (Figure 9)
- *Passage rates by purpose* – In 2021, the passage rate for public health and safety was the highest (72.2%). Capital improvements (100%) had the highest passage rate by purpose in 2019. (Figure 10)
- *General government measures* – Measures with a general government purpose had a lower passage rate in 2021 (71.4%) than 2019 (95%). (Figure 10)

Figure 7 provides a summary of the passage requirements for the bond and tax measures appearing on the 2021 and 2019 local elections' ballots.

FIGURE 7
ELECTION RESULTS BY VOTE REQUIREMENT
2019 AND 2021 LOCAL ELECTIONS

VOTE REQUIREMENT	2019			2021		
	TOTAL PROPOSED	PASSED	PASSAGE RATE	TOTAL PROPOSED	PASSED	PASSAGE RATE
Majority	20	19	95.0%	7	5	71.4%
55%	0	0	N/A	0	0	N/A
Two-thirds	32	25	78.1%	31	22	71.0%
TOTAL	52	44	84.6%	38	27	71.1%

Figure 8 provides a summary of the types of bond and tax measures on the local elections' ballots.

FIGURE 8
ELECTION RESULTS BY TYPE OF MEASURE
2019 AND 2021 LOCAL ELECTIONS

MEASURE TYPE	2019			2021		
	TOTAL PROPOSED	PASSED	PASSAGE RATE	TOTAL PROPOSED	PASSED	PASSAGE RATE
Special Tax	31	24	77.4%	30	22	73.3%
General Tax	20	19	90.0%	7	5	71.4%
GO Bond	1	1	100.0%	0	0	N/A
Special Tax/GO Bond	0	0	N/A	1	0	0.0%
TOTAL	52	44	84.6%	38	27	71.1%

A summary of votes by regions is provided in Figure 9.

FIGURE 9
LOCAL ELECTION RESULTS BY REGION
2019 AND 2021 LOCAL ELECTIONS

REGION	2019			2021		
	TOTAL PROPOSED	PASSED	PASSAGE RATE	TOTAL PROPOSED	PASSED	PASSAGE RATE
Bay Area	21	19	90.5%	15	11	73.3%
Other	7	5	71.4%	8	6	75.0%
Central Valley	7	6	85.7%	5	3	60.0%
Los Angeles	16	14	87.5%	5	2	40.0%
San Diego/Inland Empire	1	0	0%	4	4	100%
Multiple*	0	0	N/A	1	1	100%
TOTAL	52	44	84.6%	38	27	71.1%

*Multiple includes regions with measures that overlap multiple county boundaries.

Figure 10 summarizes the types of projects appearing on the local elections' ballots.

FIGURE 10
ELECTION RESULTS BY PURPOSE
2019 AND 2021 LOCAL ELECTIONS

PURPOSE	2019			2021		
	TOTAL PROPOSED	PASSED	PASSAGE RATE	TOTAL PROPOSED	PASSED	PASSAGE RATE
General Government	20	19	95.0%	7	5	71.4%
Public Health and Safety	16	13	81.3%	18	13	72.2%
Education	9	7	77.8%	10	7	70.0%
Capital Improvements and Public Works	3	3	100%	3	2	66.7%
Miscellaneous*	4	2	50.0%	0	0	N/A
TOTAL	52	44	84.6%	38	27	71.1%

* In 2019, this category includes affordable housing, parks and recreation.

SUMMARY

Overall voters were more supportive of the local bond and tax measures in the 2019 local elections (84.6%) than the 2021 local elections (71.1%). In both elections, general government and public health and safety measures comprised the majority of ballot measures: 65.8% in 2021 and 69.2% in 2019. In the 2019 local elections, voters greatly supported general tax measures (90%), whereas in 2021, voters showed lower levels of support for special tax measures (73.3%). The education-related measures on both the 2019 and 2021 local election ballots were all parcel tax measures, which is not surprising as local GO bond measures generally appear on local ballots during statewide elections (general, primary, and special election) in even numbered years.

Appendix A

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY COUNTY

TABLE A

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY COUNTY, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Calaveras	Other	5/4/2021	Appaloosa Road Community Services District	Special Tax	Parcel Tax: \$100/parcel apply to the 20 parcels on Pinto and Morgan roads, raising an additional \$2,000 annually	Street Improvements	D	87.69	12.31	Pass	Two-thirds
Calaveras	Other	5/4/2021	San Andreas Fire Protection District	Special Tax	Parcel Tax: annual tax of \$165 per improved property, \$66 per unit for apartments and manufactured homes in mobile home parks, and \$41.24 for unimproved properties, generating approximately \$250,000 in revenue annually	Fire Protection	A	68.25	31.75	Pass	Two-thirds
Calaveras	Other	5/4/2021	West Point Fire Protection District	Special Tax	Parcel Tax: \$180.00 per year on 1,952 currently taxed District parcels, raising an additional \$351,360 each year	Fire Protection/Emergency Medical Services	C	83.02	16.98	Pass	Two-thirds
Contra Costa	Bay Area	5/4/2021	Contra Costa County Service Area P-2 Zone B	Special Tax	Parcel Tax: increase to \$67 per parcel for residential property and \$200 per parcel for commercial/industrial/institutional property	Police Services	K	82.19	17.81	Pass	Two-thirds
Fresno	Central Valley	3/2/2021	Orange Cove	Special Tax	Parcel Tax: \$36 parcel tax for each single-family residential and agricultural parcel; \$25 each multifamily unit; \$180 each commercial parcel; \$275 each industrial parcel, raising about \$98,000 annually for four years	Fire Protection/Police Services	S	61.69	38.31	Fail	Two-thirds
Fresno	Central Valley	6/8/2021	Parlier	Special Tax	Parcel Tax: extending the existing parcel tax of \$120 per residential parcel and varying rates for other property types	Police Services	Q	68.75	31.25	Pass	Two-thirds
Fresno	Central Valley	11/2/2021	Orange Cove	General Tax	Utility Tax: increase the utility users tax on gas, electricity, and telephone from 7%-10% and initiating a use tax on water use at 10% to raise an estimated \$346,832 annually	General Government	U	31.78	68.22	Fail	Majority
Imperial	San Diego/Inland Empire	11/2/2021	Brawley	General Tax	Utility Tax: extend the utility users tax at a rate of 4%, raising approximately \$2,500,000 per year	General Government	U	54.76	45.24	Pass	Majority
Lake	Other	12/21/2021	Kelseyville Fire Protection District	Special Tax/GO Bond	Parcel Tax/GOB: \$4,000,000 in bonds and authorizing an annual parcel tax of \$121.75 per residential unit and other rates varying by property	Fire Protection	A	46.64	53.36	Fail	Two-thirds

TABLE A

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY COUNTY, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Los Angeles	Los Angeles	3/2/2021	San Marino Unified School District ¹	Special Tax	Parcel Tax: annual parcel tax of \$968, generating an estimated \$4,000,000 per year with annual inflation adjustments	K-12 School Programs	E	63.04	36.96	Fail	Two-thirds
Los Angeles	Los Angeles	6/29/2021	San Marino Unified School District	Special Tax	Parcel Tax: renew the \$968 education parcel tax for six years, raising approximately \$4,000,000 annually	K-12 School Programs	E	73.74	26.26	Pass	Two-thirds
Los Angeles	Los Angeles	11/2/2021	Commerce	Special Tax	Parcel Tax: \$0.3321 per square foot on industrial property, generating an estimated \$12,000,000 annually	Fire Protection/Police Services/Emergency Medical Services	PS	58.74	41.26	Fail	Two-thirds
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	TOT Tax: additional 1.5%, increasing the total hotel tax rate in Inglewood from 14% to 15.5% and generating an estimated \$730,000	General Government	H	62.22	37.78	Pass	Majority
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	Real Estate Tax: increase to 4.5% on amounts over \$10,000,000, 3.5% on amounts between \$2,500,000.01-\$10,000,000, 1.75% on amounts between \$1,100,000.01-\$2,500,000, keeping the existing 0.055% rate for sales under \$1,100,000.01, providing \$3,500,000 annually	General Government	I	47.51	52.49	Fail	Majority
Marin	Bay Area	3/2/2021	Marin County	Special Tax	Parcel Tax: annual parcel tax of \$297 per taxable parcel for seven years, generating an estimated \$196,000 per year	Street/Storm Drain Improvements	A	66.29	33.71	Fail	Two-thirds
Marin	Bay Area	3/2/2021	Ridgewood Avenue Permanent	Special Tax	Parcel Tax: annual parcel tax of \$1,620 per parcel for ten years, and an annual parcel tax of \$200 per parcel thereafter, generating an estimated \$35,640	Street Improvements	B	81.82	18.18	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City Elementary School District	Special Tax	Parcel Tax: renewing funding at the current \$287 rate and adding \$36 per parcel, providing \$5,000,000 annually for eight years	K-12 School Programs	H	68.37	31.63	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City High School District	Special Tax	Parcel Tax: renewing funding at the current \$196 rate and adding \$36 per parcel, providing \$5,400,000 annually for eight years	K-12 School Programs	G	69.55	30.45	Pass	Two-thirds
Nevada / Placer	Other / Central Valley	9/14/2021	Truckee Fire Protection District	Special Tax	Parcel Tax: \$179 per parcel for eight years, providing \$3,700,000 annually	Fire Protection	T	78.9	21.1	Pass	Two-thirds

¹ San Marino Unified School District had two ballot measures, both were Measure E. The first measure was from the election on 3/2/2021. The second measure was from the election on 6/29/2021.

TABLE A

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY COUNTY, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Placer	Central Valley	11/2/2021	Northstar Community Services District	Special Tax	Parcel Tax: up to \$219 per parcel per year for 10 years, providing \$450,000 annually	Fire Protection	U	87.2	12.8	Pass	Two-thirds
Plumas	Other	5/4/2021	Hamilton Branch Fire Protection District	Special Tax	Parcel Tax: increase annual parcel tax by \$175 per parcel from \$108 to \$283	Fire Protection/Emergency Medical Services	A	72.27	27.73	Pass	Two-thirds
Plumas	Other	11/2/2021	Long Valley Community Services District	Special Tax	Parcel Tax: \$170 for each taxable parcel of real property increasing annually by an amount not to exceed 2%, with the annual proceeds estimated to be \$39,780	Fire Services/Emergency Medical Services	B	82.17	17.83	Pass	Two-thirds
Riverside	San Diego/Inland Empire	11/2/2021	Indio	General Tax	Sales Tax: extend 1¢ sales tax, raising approximately \$12,000,000 annually	General Government	E	71.41	28.59	Pass	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Moreno Valley	General Tax	Sales Tax: 1¢ sales tax, generating approximately \$20,000,000 annually	General Government	G	53.87	46.13	Pass	Majority
Riverside	San Diego/Inland Empire	12/14/2021	San Geronio Memorial Health Care District	Special Tax	Parcel Tax: renew for 10 years, \$60.52/year generating \$2,600,000 annually	Emergency Medical Services	H	71.49	28.51	Pass	Two-thirds
Sacramento	Central Valley	11/2/2021	Isleton	Special Tax	Sales Tax: 1/2 percent transactions and use tax for a period of 5 years commencing on April 1, 2022, that is projected to provide \$83,726.06 and \$106,858.02 of revenue annually	Fire Protection	B	72.95	27.05	Pass	Two-thirds
San Mateo	Bay Area	5/4/2021	Portola Valley Elementary School District	Special Tax	Parcel Tax: \$471 per parcel for eight years, raising an estimated \$997,000 per year in revenue and replacing the existing \$581 parcel tax set to expire on June 30, 2021	K-12 School Programs	S	75.12	24.88	Pass	Two-thirds
San Mateo	Bay Area	11/2/2021	Menlo Park City Elementary School District	Special Tax	Parcel Tax: \$598 per parcel, expiring after 12 years, providing \$4,600,000 annually	K-12 School Programs/Teacher Recruitment	B	74.37	25.63	Pass	Two-thirds

TABLE A

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY COUNTY, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Santa Barbara	Other	9/14/2021	Lompoc	General Tax	Cannabis Tax: 0.5¢ per dollar to 2.5¢ per dollar, at half-cent increments, on five levels of Lompoc cannabis manufacturing/distribution operators' annual revenues ranging from \$10,000,000 or less to over \$55,000,000, estimated to collect \$1,200,000 annually	General Government	Q	74.71	25.29	Pass	Majority
Santa Clara	Bay Area	5/4/2021	Cupertino Union School District	Special Tax	Parcel Tax: \$398 per parcel for eight years to replace the existing \$250 parcel tax and generate an estimated \$14,000,000 per year	K-12 School Teacher Recruitment	A	59.35	40.65	Fail	Two-thirds
Santa Clara	Bay Area	11/2/2021	Berryessa Union School District	Special Tax	Parcel Tax: \$79 per parcel for eight years, generating an estimated \$1,800,000 per year	K-12 School Programs/Teacher Recruitment	A	70.82	29.18	Pass	Two-thirds
Santa Clara	Bay Area	11/2/2021	Los Gatos Union School District	Special Tax	Parcel Tax: \$335 per parcel to replace an existing parcel tax, generating an estimated \$3,200,000 per year for eight years	K-12 School Programs/Teacher Recruitment	B	75.98	24.02	Pass	Two-thirds
Sonoma	Bay Area	3/2/2021	West County Transient Occupancy Tax Area	Special Tax	TOT Tax: additional 4% transient occupancy tax for hotels and short-term rentals	Fire Services/Emergency Medical Services	B	62.38	37.62	Fail	Two-thirds
Sonoma	Bay Area	3/2/2021	West Sonoma County Union High School	Special Tax	Parcel Tax: \$48 per parcel for three years, thereby generating an estimated \$1,150,000 per year	K-12 School Programs	A	58.28	41.72	Fail	Two-thirds
Sonoma	Bay Area	5/4/2021	Northern Sonoma County Fire Protection District	Special Tax	Parcel Tax: \$400 per occupied residential parcel, \$400 per parcel with Commercial Recreational uses, and \$50 per vacant parcel, with estimated annual revenue of \$50,000, for an eight fiscal year period (2021/2022-2028/2029)	Fire Protection	C	85.54	14.46	Pass	Two-thirds
Sonoma	Bay Area	11/2/2021	Kenwood Fire Protection District	Special Tax	Parcel Tax: \$0.12 per square foot for residential and commercial properties, and \$16.00 per acre for agricultural land, raising approximately \$300,000.00 annually	Fire Services/Emergency Medical Services	E	83.08	16.92	Pass	Two-thirds
Sonoma	Bay Area	11/2/2021	Sonoma Valley Health Care District	Special Tax	Parcel Tax: \$250 per parcel per year for ten years, raising an estimated \$3,800,000 annually	Hospital/Health Care Facilities	F	78.85	21.15	Pass	Two-thirds

TABLE A

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY COUNTY, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Tuolumne	Other	6/8/2021	Tuolumne County Fire Authority	Special Tax	Parcel Tax: \$75 per unimproved parcel and \$150 per improved residential or commercial parcel, with a 2% annual inflation adjustment, providing \$4,184,471 annually	Fire Protection	V	31.74	68.26	Fail	Two-thirds

Appendix B

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY REGION

TABLE B

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY REGION, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Contra Costa	Bay Area	5/4/2021	Contra Costa County Service Area P-2 Zone B	Special Tax	Parcel Tax: increase to \$67 per parcel for residential property and \$200 per parcel for commercial/industrial/institutional property	Police Services	K	82.19	17.81	Pass	Two-thirds
Marin	Bay Area	3/2/2021	Marin County	Special Tax	Parcel Tax: annual parcel tax of \$297 per taxable parcel for seven years, generating an estimated \$196,000 per year	Street/Storm Drain Improvements	A	66.29	33.71	Fail	Two-thirds
Marin	Bay Area	3/2/2021	Ridgewood Avenue Permanent Road Division	Special Tax	Parcel Tax: annual parcel tax of \$1,620 per parcel for ten years, and an annual parcel tax of \$200 per parcel thereafter, generating an estimated \$35,640 per year for the first ten years, and \$4,400 per year thereafter	Street Improvements	B	81.82	18.18	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City Elementary School District	Special Tax	Parcel Tax: renewing funding at the current \$287 rate and adding \$36 per parcel, providing \$5,000,000 annually for eight years	K-12 School Programs	H	68.37	31.63	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City High School District	Special Tax	Parcel Tax: renewing funding at the current \$196 rate and adding \$36 per parcel, providing \$5,400,000 annually for eight years	K-12 School Programs	G	69.55	30.45	Pass	Two-thirds
San Mateo	Bay Area	5/4/2021	Portola Valley Elementary School District	Special Tax	Parcel Tax: \$471 per parcel for eight years, raising an estimated \$997,000 per year in revenue and replacing the existing \$581 parcel tax set to expire on June 30, 2021	K-12 School Programs	S	75.12	24.88	Pass	Two-thirds
San Mateo	Bay Area	11/2/2021	Menlo Park City Elementary School District	Special Tax	Parcel Tax: \$598 per parcel, expiring after 12 years, providing \$4,600,000 annually	K-12 School Programs/Teacher Recruitment	B	74.37	25.63	Pass	Two-thirds
Santa Clara	Bay Area	5/4/2021	Cupertino Union School District	Special Tax	Parcel Tax: \$398 per parcel for eight years to replace the existing \$250 parcel tax and generate an estimated \$14,000,000 per year	K-12 School Teacher Recruitment	A	59.35	40.65	Fail	Two-thirds
Santa Clara	Bay Area	11/2/2021	Berryessa Union School District	Special Tax	Parcel Tax: \$79 per parcel for eight years, generating an estimated \$1,800,000 per year	K-12 School Programs/Teacher Recruitment	A	70.82	29.18	Pass	Two-thirds
Santa Clara	Bay Area	11/2/2021	Los Gatos Union School District	Special Tax	Parcel Tax: \$335 per parcel to replace an existing parcel tax, generating an estimated \$3,200,000 per year for eight years	K-12 School Programs/Teacher Recruitment	B	75.98	24.02	Pass	Two-thirds

TABLE B

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY REGION, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Sonoma	Bay Area	3/2/2021	West County Transient Occupancy Tax Area	Special Tax	TOT Tax: additional 4% transient occupancy tax for hotels and short-term rentals	Fire Services/Emergency Medical Services	B	62.38	37.62	Fail	Two-thirds
Sonoma	Bay Area	3/2/2021	West Sonoma County Union High School	Special Tax	Parcel Tax: \$48 per parcel for three years, thereby generating an estimated \$1,150,000 per year	K-12 School Programs	A	58.28	41.72	Fail	Two-thirds
Sonoma	Bay Area	5/4/2021	Northern Sonoma County Fire Protection District	Special Tax	Parcel Tax: \$400 per occupied residential parcel, \$400 per parcel with Commercial Recreational uses, and \$50 per vacant parcel, with estimated annual revenue of \$50,000, for an eight fiscal year period (2021/2022-2028/2029)	Fire Protection	C	85.54	14.46	Pass	Two-thirds
Sonoma	Bay Area	11/2/2021	Kenwood Fire Protection District	Special Tax	Parcel Tax: \$0.12 per square foot for residential and commercial properties, and \$16.00 per acre for agricultural land, raising approximately \$300,000.00 annually	Fire Services/Emergency Medical Services	E	83.08	16.92	Pass	Two-thirds
Sonoma	Bay Area	11/2/2021	Sonoma Valley Health Care District	Special Tax	Parcel Tax: \$250 per parcel per year for ten years, raising an estimated \$3,800,000 annually	Hospital/Health Care Facilities	F	78.85	21.15	Pass	Two-thirds
Fresno	Central Valley	3/2/2021	Orange Cove	Special Tax	Parcel Tax: \$36 parcel tax for each single-family residential and agricultural parcel; \$25 each multifamily unit; \$180 each commercial parcel; \$275 each industrial parcel, raising about \$98,000 annually for four years	Fire Protection/Police Services	S	61.69	38.31	Fail	Two-thirds
Fresno	Central Valley	6/8/2021	Parlier	Special Tax	Parcel Tax: extending the existing parcel tax of \$120 per residential parcel and varying rates for other property types	Police Services	Q	68.75	31.25	Pass	Two-thirds
Fresno	Central Valley	11/2/2021	Orange Cove	General Tax	Utility Tax: increase the utility users tax on gas, electricity, and telephone from 7%-10% and initiating a use tax on water use at 10% to raise an estimated \$346,832 annually	General Government	U	31.78	68.22	Fail	Majority
Placer	Central Valley	11/2/2021	Northstar Community Services District	Special Tax	Parcel Tax: up to \$219 per parcel per year for 10 years, providing \$450,000 annually	Fire Protection	U	87.2	12.8	Pass	Two-thirds

TABLE B

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY REGION, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Sacramento	Central Valley	11/2/2021	Isleton	Special Tax	Sales Tax: 1/2 percent transactions and use tax for a period of 5 years commencing on April 1, 2022, that is projected to provide \$83,726.06 and \$106,858.02 of revenue annually	Fire Protection	B	72.95	27.05	Pass	Two-thirds
Los Angeles	Los Angeles	3/2/2021	San Marino Unified School District ²	Special Tax	Parcel Tax: annual parcel tax of \$968, generating an estimated \$4,000,000 per year with annual inflation adjustments	K-12 School Programs	E	63.04	36.96	Fail	Two-thirds
Los Angeles	Los Angeles	6/29/2021	San Marino Unified School District	Special Tax	Parcel Tax: renew the \$968 education parcel tax for six years, raising approximately \$4,000,000 annually	K-12 School Programs	E	73.74	26.26	Pass	Two-thirds
Los Angeles	Los Angeles	11/2/2021	Commerce	Special Tax	Parcel Tax: \$0.3321 per square foot on industrial property, generating an estimated \$12,000,000 annually	Fire Protection/Police Services/Emergency Medical Services	PS	58.74	41.26	Fail	Two-thirds
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	TOT Tax: additional 1.5%, increasing the total hotel tax rate in Inglewood from 14% to 15.5% and generating an estimated \$730,000	General Government	H	62.22	37.78	Pass	Majority
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	Real Estate Tax: increase to 4.5% on amounts over \$10,000,000, 3.5% on amounts between \$2,500,000.01-\$10,000,000, 1.75% on amounts between \$1,100,000.01-\$2,500,000, keeping the existing 0.055% rate for sales under \$1,100,000.01, providing \$3,500,000 annually	General Government	I	47.51	52.49	Fail	Majority
Calaveras	Other	5/4/2021	Appaloosa Road Community Services District	Special Tax	Parcel Tax: \$100/parcel apply to the 20 parcels on Pinto and Morgan roads, raising an additional \$2,000 annually	Street Improvements	D	87.69	12.31	Pass	Two-thirds
Calaveras	Other	5/4/2021	San Andreas Fire Protection District	Special Tax	Parcel Tax: annual tax of \$165 per improved property, \$66 per unit for apartments and manufactured homes in mobile home parks, and \$41.24 for unimproved properties, generating approximately \$250,000 in revenue annually	Fire Protection	A	68.25	31.75	Pass	Two-thirds
Calaveras	Other	5/4/2021	West Point Fire Protection District	Special Tax	Parcel Tax: \$180.00 per year on 1,952 currently taxed District parcels, raising an additional \$351,360 each year	Fire Protection/Emergency Medical Services	C	83.02	16.98	Pass	Two-thirds

² San Marino Unified School District had two ballot measures, both were Measure E. The first measure was from the election on 3/2/2021. The second measure was from the election on 6/29/2021.

TABLE B

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY REGION, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Lake	Other	12/21/2021	Kelseyville Fire Protection District	Special Tax/GO Bond	Parcel Tax/GOB: \$4,000,000 in bonds and authorizing an annual parcel tax of \$121.75 per residential unit and other rates varying by property type	Fire Protection	A	46.64	53.36	Fail	Two-thirds
Plumas	Other	5/4/2021	Hamilton Branch Fire Protection District	Special Tax	Parcel Tax: increase annual parcel tax by \$175 per parcel from \$108 to \$283	Fire Protection/Emergency Medical Services	A	72.27	27.73	Pass	Two-thirds
Plumas	Other	11/2/2021	Long Valley Community Services District	Special Tax	Parcel Tax: \$170 for each taxable parcel of real property increasing annually by an amount not to exceed 2%, with the annual proceeds estimated to be \$39,780	Fire Services/Emergency Medical Services	B	82.17	17.83	Pass	Two-thirds
Santa Barbara	Other	9/14/2021	Lompoc	General Tax	Cannabis Tax: 0.5¢ per dollar to 2.5¢ per dollar, at half-cent increments, on five levels of Lompoc cannabis manufacturing/distribution operators' annual revenues ranging from \$10,000,000 or less to over \$55,000,000, estimated to collect \$1,200,000 annually	General Government	Q	74.71	25.29	Pass	Majority
Tuolumne	Other	6/8/2021	Tuolumne County Fire Authority	Special Tax	Parcel Tax: \$75 per unimproved parcel and \$150 per improved residential or commercial parcel, with a 2% annual inflation adjustment, providing \$4,184,471 annually	Fire Protection	V	31.74	68.26	Fail	Two-thirds
Nevada / Placer	Other / Central Valley	9/14/2021	Truckee Fire Protection District	Special Tax	Parcel Tax: \$179 per parcel for eight years, providing \$3,700,000 annually	Fire Protection	T	78.9	21.1	Pass	Two-thirds
Imperial	San Diego/Inland Empire	11/2/2021	Brawley	General Tax	Utility Tax: extend the utility users tax at a rate of 4%, raising approximately \$2,500,000 per year	General Government	U	54.76	45.24	Pass	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Indio	General Tax	Sales Tax: extend 1¢ sales tax, raising approximately \$12,000,000 annually	General Government	E	71.41	28.59	Pass	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Moreno Valley	General Tax	Sales Tax: 1¢ sales tax, generating approximately \$20,000,000 annually	General Government	G	53.87	46.13	Pass	Majority

TABLE B

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY REGION, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Riverside	San Diego/Inland Empire	12/14/2021	San Gorgonio Memorial Health Care District	Special Tax	Parcel Tax: renew for 10 years, \$60.52/year generating \$2,600,000 annually	Emergency Medical Services	H	71.49	28.51	Pass	Two-thirds

Appendix C

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY TYPE OF TAX/DEBT

TABLE C

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY TYPE OF TAX/DEBT, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Fresno	Central Valley	11/2/2021	Orange Cove	General Tax	Utility Tax: increase the utility users tax on gas, electricity, and telephone from 7%-10% and initiating a use tax on water use at 10% to raise an estimated \$346,832 annually	General Government	U	31.78	68.22	Fail	Majority
Imperial	San Diego/Inland Empire	11/2/2021	Brawley	General Tax	Utility Tax: extend the utility users tax at a rate of 4%, raising approximately \$2,500,000 per year	General Government	U	54.76	45.24	Pass	Majority
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	TOT Tax: additional 1.5%, increasing the total hotel tax rate in Inglewood from 14% to 15.5% and generating an estimated \$730,000	General Government	H	62.22	37.78	Pass	Majority
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	Real Estate Tax: increase to 4.5% on amounts over \$10,000,000, 3.5% on amounts between \$2,500,000.01-\$10,000,000, 1.75% on amounts between \$1,100,000.01-\$2,500,000, keeping the existing 0.055% rate for sales under \$1,100,000.01, providing \$3,500,000 annually	General Government	I	47.51	52.49	Fail	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Indio	General Tax	Sales Tax: extend 1¢ sales tax, raising approximately \$12,000,000 annually	General Government	E	71.41	28.59	Pass	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Moreno Valley	General Tax	Sales Tax: 1¢ sales tax, generating approximately \$20,000,000 annually	General Government	G	53.87	46.13	Pass	Majority
Santa Barbara	Other	9/14/2021	Lompoc	General Tax	Cannabis Tax: 0.5¢ per dollar to 2.5¢ per dollar, at half-cent increments, on five levels of Lompoc cannabis manufacturing/distribution operators' annual revenues ranging from \$10,000,000 or less to over \$55,000,000, estimated to collect \$1,200,000 annually	General Government	Q	74.71	25.29	Pass	Majority
Calaveras	Other	5/4/2021	Appaloosa Road Community Services District	Special Tax	Parcel Tax: \$100/parcel apply to the 20 parcels on Pinto and Morgan roads, raising an additional \$2,000 annually	Street Improvements	D	87.69	12.31	Pass	Two-thirds

TABLE C

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY TYPE OF TAX/DEBT, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Calaveras	Other	5/4/2021	San Andreas Fire Protection District	Special Tax	Parcel Tax: annual tax of \$165 per improved property, \$66 per unit for apartments and manufactured homes in mobile home parks, and \$41.24 for unimproved properties, generating approximately \$250,000 in revenue annually	Fire Protection	A	68.25	31.75	Pass	Two-thirds
Calaveras	Other	5/4/2021	West Point Fire Protection District	Special Tax	Parcel Tax: \$180.00 per year on 1,952 currently taxed District parcels, raising an additional \$351,360 each year	Fire Protection/Emergency Medical Services	C	83.02	16.98	Pass	Two-thirds
Contra Costa	Bay Area	5/4/2021	Contra Costa County Service Area P-2 Zone B	Special Tax	Parcel Tax: increase to \$67 per parcel for residential property and \$200 per parcel for commercial/industrial/institutional property	Police Services	K	82.19	17.81	Pass	Two-thirds
Fresno	Central Valley	3/2/2021	Orange Cove	Special Tax	Parcel Tax: \$36 parcel tax for each single-family residential and agricultural parcel; \$25 each multifamily unit; \$180 each commercial parcel; \$275 each industrial parcel, raising about \$98,000 annually for four years	Fire Protection/Police Services	S	61.69	38.31	Fail	Two-thirds
Fresno	Central Valley	6/8/2021	Parlier	Special Tax	Parcel Tax: extending the existing parcel tax of \$120 per residential parcel and varying rates for other property types	Police Services	Q	68.75	31.25	Pass	Two-thirds
Los Angeles	Los Angeles	3/2/2021	San Marino Unified School District ³	Special Tax	Parcel Tax: annual parcel tax of \$968, generating an estimated \$4,000,000 per year with annual inflation adjustments	K-12 School Programs	E	63.04	36.96	Fail	Two-thirds
Los Angeles	Los Angeles	6/29/2021	San Marino Unified School District	Special Tax	Parcel Tax: renew the \$968 education parcel tax for six years, raising approximately \$4,000,000 annually	K-12 School Programs	E	73.74	26.26	Pass	Two-thirds
Los Angeles	Los Angeles	11/2/2021	Commerce	Special Tax	Parcel Tax: \$0.3321 per square foot on industrial property, generating an estimated \$12,000,000 annually	Fire Protection/Police Services/Emergency Medical Services	PS	58.74	41.26	Fail	Two-thirds

³ San Marino Unified School District had two ballot measures, both were Measure E. The first measure was from the election on 3/2/2021. The second measure was from the election on 6/29/2021.

TABLE C

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY TYPE OF TAX/DEBT, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Marin	Bay Area	3/2/2021	Marin County	Special Tax	Parcel Tax: annual parcel tax of \$297 per taxable parcel for seven years, generating an estimated \$196,000 per year	Street/Storm Drain Improvements	A	66.29	33.71	Fail	Two-thirds
Marin	Bay Area	3/2/2021	Ridgewood Avenue Permanent Road Division	Special Tax	Parcel Tax: annual parcel tax of \$1,620 per parcel for ten years, and an annual parcel tax of \$200 per parcel thereafter, generating an estimated \$35,640 per year for the first ten years, and \$4,400 per year thereafter	Street Improvements	B	81.82	18.18	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City Elementary School District	Special Tax	Parcel Tax: renewing funding at the current \$287 rate and adding \$36 per parcel, providing \$5,000,000 annually for eight years	K-12 School Programs	H	68.37	31.63	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City High School District	Special Tax	Parcel Tax: renewing funding at the current \$196 rate and adding \$36 per parcel, providing \$5,400,000 annually for eight years	K-12 School Programs	G	69.55	30.45	Pass	Two-thirds
Nevada / Placer	Other / Central Valley	9/14/2021	Truckee Fire Protection District	Special Tax	Parcel Tax: \$179 per parcel for eight years, providing \$3,700,000 annually	Fire Protection	T	78.9	21.1	Pass	Two-thirds
Placer	Central Valley	11/2/2021	Northstar Community Services District	Special Tax	Parcel Tax: up to \$219 per parcel per year for 10 years, providing \$450,000 annually	Fire Protection	U	87.2	12.8	Pass	Two-thirds
Plumas	Other	5/4/2021	Hamilton Branch Fire Protection District	Special Tax	Parcel Tax: increase annual parcel tax by \$175 per parcel from \$108 to \$283	Fire Protection/Emergency Medical Services	A	72.27	27.73	Pass	Two-thirds
Plumas	Other	11/2/2021	Long Valley Community Services District	Special Tax	Parcel Tax: \$170 for each taxable parcel of real property increasing annually by an amount not to exceed 2%, with the annual proceeds estimated to be \$39,780	Fire Services/Emergency Medical Services	B	82.17	17.83	Pass	Two-thirds

TABLE C

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY TYPE OF TAX/DEBT, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Riverside	San Diego/Inland Empire	12/14/2021	San Gorgonio Memorial Health Care District	Special Tax	Parcel Tax: renew for 10 years, \$60.52/year generating \$2,600,000 annually	Emergency Medical Services	H	71.49	28.51	Pass	Two-thirds
Sacramento	Central Valley	11/2/2021	Isleton	Special Tax	Sales Tax: 1/2 percent transactions and use tax for a period of 5 years commencing on April 1, 2022, that is projected to provide \$83,726.06 and \$106,858.02 of revenue annually	Fire Protection	B	72.95	27.05	Pass	Two-thirds
San Mateo	Bay Area	5/4/2021	Portola Valley Elementary School District	Special Tax	Parcel Tax: \$471 per parcel for eight years, raising an estimated \$997,000 per year in revenue and replacing the existing \$581 parcel tax set to expire on June 30, 2021	K-12 School Programs	S	75.12	24.88	Pass	Two-thirds
San Mateo	Bay Area	11/2/2021	Menlo Park City Elementary School District	Special Tax	Parcel Tax: \$598 per parcel, expiring after 12 years, providing \$4,600,000 annually	K-12 School Programs/Teacher Recruitment	B	74.37	25.63	Pass	Two-thirds
Santa Clara	Bay Area	5/4/2021	Cupertino Union School District	Special Tax	Parcel Tax: \$398 per parcel for eight years to replace the existing \$250 parcel tax and generate an estimated \$14,000,000 per year	K-12 School Teacher Recruitment	A	59.35	40.65	Fail	Two-thirds
Santa Clara	Bay Area	11/2/2021	Berryessa Union School District	Special Tax	Parcel Tax: \$79 per parcel for eight years, generating an estimated \$1,800,000 per year	K-12 School Programs/Teacher Recruitment	A	70.82	29.18	Pass	Two-thirds
Santa Clara	Bay Area	11/2/2021	Los Gatos Union School District	Special Tax	Parcel Tax: \$335 per parcel to replace an existing parcel tax, generating an estimated \$3,200,000 per year for eight years	K-12 School Programs/Teacher Recruitment	B	75.98	24.02	Pass	Two-thirds
Sonoma	Bay Area	3/2/2021	West County Transient Occupancy Tax Area	Special Tax	TOT Tax: additional 4% transient occupancy tax for hotels and short-term rentals	Fire Services/Emergency Medical Services	B	62.38	37.62	Fail	Two-thirds

TABLE C

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY TYPE OF TAX/DEBT, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Sonoma	Bay Area	3/2/2021	West Sonoma County Union High School	Special Tax	Parcel Tax: \$48 per parcel for three years, thereby generating an estimated \$1,150,000 per year	K-12 School Programs	A	58.28	41.72	Fail	Two-thirds
Sonoma	Bay Area	5/4/2021	Northern Sonoma County Fire Protection District	Special Tax	Parcel Tax: \$400 per occupied residential parcel, \$400 per parcel with Commercial Recreational uses, and \$50 per vacant parcel, with estimated annual revenue of \$50,000, for an eight fiscal year period (2021/2022-2028/2029)	Fire Protection	C	85.54	14.46	Pass	Two-thirds
Sonoma	Bay Area	11/2/2021	Kenwood Fire Protection District	Special Tax	Parcel Tax: \$0.12 per square foot for residential and commercial properties, and \$16.00 per acre for agricultural land, raising approximately \$300,000.00 annually	Fire Services/Emergency Medical Services	E	83.08	16.92	Pass	Two-thirds
Sonoma	Bay Area	11/2/2021	Sonoma Valley Health Care District	Special Tax	Parcel Tax: \$250 per parcel per year for ten years, raising an estimated \$3,800,000 annually	Hospital/Health Care Facilities	F	78.85	21.15	Pass	Two-thirds
Tuolumne	Other	6/8/2021	Tuolumne County Fire Authority	Special Tax	Parcel Tax: \$75 per unimproved parcel and \$150 per improved residential or commercial parcel, with a 2% annual inflation adjustment, providing \$4,184,471 annually	Fire Protection	V	31.74	68.26	Fail	Two-thirds
Lake	Other	12/21/2021	Kelseyville Fire Protection District	Special Tax/GO Bond	Parcel Tax/GOB: \$4,000,000 in bonds and authorizing an annual parcel tax of \$121.75 per residential unit and other rates varying by property type	Fire Protection	A	46.64	53.36	Fail	Two-thirds

Appendix D

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY PURPOSE

TABLE D

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY PURPOSE, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Riverside	San Diego/Inland Empire	12/14/2021	San Gorgonio Memorial Health Care District	Special Tax	Parcel Tax: renew for 10 years, \$60.52/year generating \$2,600,000 annually	Emergency Medical Services	H	71.49	28.51	Pass	Two-thirds
Calaveras	Other	5/4/2021	San Andreas Fire Protection District	Special Tax	Parcel Tax: annual tax of \$165 per improved property, \$66 per unit for apartments and manufactured homes in mobile home parks, and \$41.24 for unimproved properties, generating approximately \$250,000 in revenue annually	Fire Protection	A	68.25	31.75	Pass	Two-thirds
Lake	Other	12/21/2021	Kelseyville Fire Protection District	Special Tax/GO Bond	Parcel Tax/GOB: \$4,000,000 in bonds and authorizing an annual parcel tax of \$121.75 per residential unit and other rates varying by property type	Fire Protection	A	46.64	53.36	Fail	Two-thirds
Nevada / Placer	Other / Central Valley	9/14/2021	Truckee Fire Protection District	Special Tax	Parcel Tax: \$179 per parcel for eight years, providing \$3,700,000 annually	Fire Protection	T	78.9	21.1	Pass	Two-thirds
Placer	Central Valley	11/2/2021	Northstar Community Services District	Special Tax	Parcel Tax: up to \$219 per parcel per year for 10 years, providing \$450,000 annually	Fire Protection	U	87.2	12.8	Pass	Two-thirds
Sacramento	Central Valley	11/2/2021	Isleton	Special Tax	Sales Tax: 1/2 percent transactions and use tax for a period of 5 years commencing on April 1, 2022, that is projected to provide \$83,726.06 and \$106,858.02 of revenue annually	Fire Protection	B	72.95	27.05	Pass	Two-thirds
Sonoma	Bay Area	5/4/2021	Northern Sonoma County Fire Protection District	Special Tax	Parcel Tax: \$400 per occupied residential parcel, \$400 per parcel with Commercial Recreational uses, and \$50 per vacant parcel, with estimated annual revenue of \$50,000, for an eight fiscal year period (2021/2022-2028/2029)	Fire Protection	C	85.54	14.46	Pass	Two-thirds
Tuolumne	Other	6/8/2021	Tuolumne County Fire Authority	Special Tax	Parcel Tax: \$75 per unimproved parcel and \$150 per improved residential or commercial parcel, with a 2% annual inflation adjustment, providing \$4,184,471 annually	Fire Protection	V	31.74	68.26	Fail	Two-thirds

TABLE D

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY PURPOSE, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Calaveras	Other	5/4/2021	West Point Fire Protection District	Special Tax	Parcel Tax: \$180.00 per year on 1,952 currently taxed District parcels, raising an additional \$351,360 each year	Fire Protection/Emergency Medical Services	C	83.02	16.98	Pass	Two-thirds
Plumas	Other	5/4/2021	Hamilton Branch Fire Protection District	Special Tax	Parcel Tax: increase annual parcel tax by \$175 per parcel from \$108 to \$283	Fire Protection/Emergency Medical Services	A	72.27	27.73	Pass	Two-thirds
Fresno	Central Valley	3/2/2021	Orange Cove	Special Tax	Parcel Tax: \$36 parcel tax for each single-family residential and agricultural parcel; \$25 each multifamily unit; \$180 each commercial parcel; \$275 each industrial parcel, raising about \$98,000 annually for four years	Fire Protection/Police Services	S	61.69	38.31	Fail	Two-thirds
Los Angeles	Los Angeles	11/2/2021	Commerce	Special Tax	Parcel Tax: \$0.3321 per square foot on industrial property, generating an estimated \$12,000,000 annually	Fire Protection/Police Services/Emergency Medical Services	PS	58.74	41.26	Fail	Two-thirds
Plumas	Other	11/2/2021	Long Valley Community Services District	Special Tax	Parcel Tax: \$170 for each taxable parcel of real property increasing annually by an amount not to exceed 2%, with the annual proceeds estimated to be \$39,780	Fire Services/Emergency Medical Services	B	82.17	17.83	Pass	Two-thirds
Sonoma	Bay Area	3/2/2021	West County Transient Occupancy Tax Area	Special Tax	TOT Tax: additional 4% transient occupancy tax for hotels and short-term rentals	Fire Services/Emergency Medical Services	B	62.38	37.62	Fail	Two-thirds
Sonoma	Bay Area	11/2/2021	Kenwood Fire Protection District	Special Tax	Parcel Tax: \$0.12 per square foot for residential and commercial properties, and \$16.00 per acre for agricultural land, raising approximately \$300,000.00 annually	Fire Services/Emergency Medical Services	E	83.08	16.92	Pass	Two-thirds
Fresno	Central Valley	11/2/2021	Orange Cove	General Tax	Utility Tax: increase the utility users tax on gas, electricity, and telephone from 7%-10% and initiating a use tax on water use at 10% to raise an estimated \$346,832 annually	General Government	U	31.78	68.22	Fail	Majority

TABLE D

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY PURPOSE, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Imperial	San Diego/Inland Empire	11/2/2021	Brawley	General Tax	Utility Tax: extend the utility users tax at a rate of 4%, raising approximately \$2,500,000 per year	General Government	U	54.76	45.24	Pass	Majority
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	TOT Tax: additional 1.5%, increasing the total hotel tax rate in Inglewood from 14% to 15.5% and generating an estimated \$730,000	General Government	H	62.22	37.78	Pass	Majority
Los Angeles	Los Angeles	11/2/2021	Inglewood	General Tax	Real Estate Tax: increase to 4.5% on amounts over \$10,000,000, 3.5% on amounts between \$2,500,000.01-\$10,000,000, 1.75% on amounts between \$1,100,000.01-\$2,500,000, keeping the existing 0.055% rate for sales under \$1,100,000.01, providing \$3,500,000 annually	General Government	I	47.51	52.49	Fail	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Indio	General Tax	Sales Tax: extend 1¢ sales tax, raising approximately \$12,000,000 annually	General Government	E	71.41	28.59	Pass	Majority
Riverside	San Diego/Inland Empire	11/2/2021	Moreno Valley	General Tax	Sales Tax: 1¢ sales tax, generating approximately \$20,000,000 annually	General Government	G	53.87	46.13	Pass	Majority
Santa Barbara	Other	9/14/2021	Lompoc	General Tax	Cannabis Tax: 0.5¢ per dollar to 2.5¢ per dollar, at half-cent increments, on five levels of Lompoc cannabis manufacturing/distribution operators' annual revenues ranging from \$10,000,000 or less to over \$55,000,000, estimated to collect \$1,200,000 annually	General Government	Q	74.71	25.29	Pass	Majority
Sonoma	Bay Area	11/2/2021	Sonoma Valley Health Care District	Special Tax	Parcel Tax: \$250 per parcel per year for ten years, raising an estimated \$3,800,000 annually	Hospital/Health Care Facilities	F	78.85	21.15	Pass	Two-thirds
Los Angeles	Los Angeles	3/2/2021	San Marino Unified School District ⁴	Special Tax	Parcel Tax: annual parcel tax of \$968, generating an estimated \$4,000,000 per year with annual inflation adjustments	K-12 School Programs	E	63.04	36.96	Fail	Two-thirds

⁴ San Marino Unified School District had two ballot measures, both were Measure E. The first measure was from the election on 3/2/2021. The second measure was from the election on 6/29/2021.

TABLE D

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY PURPOSE, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Los Angeles	Los Angeles	6/29/2021	San Marino Unified School District	Special Tax	Parcel Tax: renew the \$968 education parcel tax for six years, raising approximately \$4,000,000 annually	K-12 School Programs	E	73.74	26.26	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City Elementary School District	Special Tax	Parcel Tax: renewing funding at the current \$287 rate and adding \$36 per parcel, providing \$5,000,000 annually for eight years	K-12 School Programs	H	68.37	31.63	Pass	Two-thirds
Marin	Bay Area	5/4/2021	San Rafael City High School District	Special Tax	Parcel Tax: renewing funding at the current \$196 rate and adding \$36 per parcel, providing \$5,400,000 annually for eight years	K-12 School Programs	G	69.55	30.45	Pass	Two-thirds
San Mateo	Bay Area	5/4/2021	Portola Valley Elementary School District	Special Tax	Parcel Tax: \$471 per parcel for eight years, raising an estimated \$997,000 per year in revenue and replacing the existing \$581 parcel tax set to expire on June 30, 2021	K-12 School Programs	S	75.12	24.88	Pass	Two-thirds
Sonoma	Bay Area	3/2/2021	West Sonoma County Union High School	Special Tax	Parcel Tax: \$48 per parcel for three years, thereby generating an estimated \$1,150,000 per year	K-12 School Programs	A	58.28	41.72	Fail	Two-thirds
San Mateo	Bay Area	11/2/2021	Menlo Park City Elementary School District	Special Tax	Parcel Tax: \$598 per parcel, expiring after 12 years, providing \$4,600,000 annually	K-12 School Programs/Teacher Recruitment	B	74.37	25.63	Pass	Two-thirds
Santa Clara	Bay Area	11/2/2021	Berryessa Union School District	Special Tax	Parcel Tax: \$79 per parcel for eight years, generating an estimated \$1,800,000 per year	K-12 School Programs/Teacher Recruitment	A	70.82	29.18	Pass	Two-thirds
Santa Clara	Bay Area	11/2/2021	Los Gatos Union School District	Special Tax	Parcel Tax: \$335 per parcel to replace an existing parcel tax, generating an estimated \$3,200,000 per year for eight years	K-12 School Programs/Teacher Recruitment	B	75.98	24.02	Pass	Two-thirds
Santa Clara	Bay Area	5/4/2021	Cupertino Union School District	Special Tax	Parcel Tax: \$398 per parcel for eight years to replace the existing \$250 parcel tax and generate an estimated \$14,000,000 per year	K-12 School Teacher Recruitment	A	59.35	40.65	Fail	Two-thirds

TABLE D

SUMMARY OF LOCAL GOVERNMENT BOND AND TAX MEASURES BY PURPOSE, 2021 LOCAL ELECTIONS

County	Region	Election Date	Agency Name	Type of Tax/Debt	Amount of Bond/Tax	Purpose	Measure	% Yes	% No	Result	Threshold
Contra Costa	Bay Area	5/4/2021	Contra Costa County Service Area P-2 Zone B	Special Tax	Parcel Tax: increase to \$67 per parcel for residential property and \$200 per parcel for commercial/industrial/institutional property	Police Services	K	82.19	17.81	Pass	Two-thirds
Fresno	Central Valley	6/8/2021	Parlier	Special Tax	Parcel Tax: extending the existing parcel tax of \$120 per residential parcel and varying rates for other property types	Police Services	Q	68.75	31.25	Pass	Two-thirds
Calaveras	Other	5/4/2021	Appaloosa Road Community Services District	Special Tax	Parcel Tax: \$100/parcel apply to the 20 parcels on Pinto and Morgan roads, raising an additional \$2,000 annually	Street Improvements	D	87.69	12.31	Pass	Two-thirds
Marin	Bay Area	3/2/2021	Ridgewood Avenue Permanent Road Division	Special Tax	Parcel Tax: annual parcel tax of \$1,620 per parcel for ten years, and an annual parcel tax of \$200 per parcel thereafter, generating an estimated \$35,640 per year for the first ten years, and \$4,400 per year thereafter	Street Improvements	B	81.82	18.18	Pass	Two-thirds
Marin	Bay Area	3/2/2021	Marin County	Special Tax	Parcel Tax: annual parcel tax of \$297 per taxable parcel for seven years, generating an estimated \$196,000 per year	Street/Storm Drain Improvements	A	66.29	33.71	Fail	Two-thirds



**CALIFORNIA
DEBT AND
INVESTMENT
ADVISORY
COMMISSION**

915 Capitol Mall, Room 400
Sacramento, CA 95814
phone: (916) 653-3269
fax: (916) 654-7440
[e-mail: cdiac@treasurer.ca.gov](mailto:cdiac@treasurer.ca.gov)
www.treasurer.ca.gov/cdiac